

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 22, 2006

A meeting of the Georgia State Board of Accountancy was held on Wednesday, February 22, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

### The following Board members were present:

Michael W. Skinner, CPA and Chairman  
E. J. Maddocks, CPA and Vice Chairman  
C. Ben Hill, CPA  
J. Sam Johnson, CPA  
T. Farrell Nichols, CPA

### Others present:

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Janet Wray, Board Attorney  
Richard L. Brown, Georgia Association of Public Accountants (GAPA)  
Norma Jean Ogle, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:33 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the January 25, 2006 meeting as corrected. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Johnson seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

### **Applications:**

Mr. Hill made a motion to **approve** the following licensure applications that met certification requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

### CPA Certificates:

Name	Licensing Method	License No.
Jeffrey Allen Anderson	Examination	CPA025166
Brian Joseph Arthur Barnett	Examination	CPA025167
Samuel M. Blossom	Examination	CPA025168
Gerlonda Smiley Brown	Examination	CPA025169
Lillian Roberta Cato	Examination	CPA025170
Yujia Chen	Examination	CPA025171

**GEORGIA STATE BOARD OF ACCOUNTANCY****Board Meeting: February 22, 2006**

Carrie Lucinda Cook	Examination	CPA025172
Cori Oliver Crews	Examination	CPA025173
Nich George Donkar	Examination	CPA025174
Johanna Christina Elenius	Examination	CPA025175
Brandon Robert Filson	Examination	CPA025176
Kimberly L. Garner	Examination	CPA025177
Kevin Michael Kennedy	Examination	CPA025178
Lauren Miller Loy	Examination	CPA025179
Karen Marie Lynn	Examination	CPA025180
Brian E. Miller	Examination	CPA025181
Brian Patrick Mora	Examination	CPA025182
Roy Seong Jo Ok	Examination	CPA025183
Michael Paul Pompilio	Examination	CPA025184
Brad T. Reeder	Examination	CPA025185
Jane Beth Robbins	Examination	CPA025186
David Avram Rosenhouse	Examination	CPA025187
Clay F. Sprouse	Examination	CPA025188
Carrie Juanita Stell	Examination	CPA025189
Stephen Cary Stokes	Examination	CPA025190
Kristin Lori Tornese	Examination	CPA025191
Victoria Tudor	Examination	CPA025192
Rebecca Wyche Turner	Examination	CPA025193
Ani Verma	Examination	CPA025194
Shandra LaAsha Walton	Examination	CPA025195
Claudette A. Washington	Examination	CPA025196
Joshua Scott Wilson	Examination	CPA025197
Barry W. Atkins	Reciprocity	CPA025198
Aileen Kane Bolger	Reciprocity	CPA025199
Rafael Alberto Chiquito	Reciprocity	CPA025200
Charles J. Durham	Reciprocity	CPA025201
Alan Epstein	Reciprocity	CPA025202
D. Joshua Elliott	Reciprocity	CPA025203
Diann D. Gross	Reciprocity	CPA025204
William Preston Humphreys	Reciprocity	CPA025205
Debra C. Jackson	Reciprocity	CPA025206
Joyce Mace	Reciprocity	CPA025207
Kelly Walker Noland	Reciprocity	CPA025208
DeeDee Owens	Reciprocity	CPA025209
Laura R. Padgett	Reciprocity	CPA025210
George E. Peterson	Reciprocity	CPA025211
Donald Patrick Riggs	Reciprocity	CPA025212
Mark I. Sailor	Reciprocity	CPA025213
Norris Randolph Scott	Reciprocity	CPA025214
Randall Lee Shrum	Reciprocity	CPA025215
Linda Terrell Sleighter	Reciprocity	CPA025216

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: February 22, 2006**

Dewayne Maynard Southern	Reciprocity	CPA025217
Gregory P. Staude	Reciprocity	CPA025218
Terri R. Stevens	Reciprocity	CPA025219
Robin Earl Taylor	Reciprocity	CPA025220
Patrick E. Trapp	Reciprocity	CPA025221
Greg Allen Turnbull	Reciprocity	CPA025222
Shad Westly Wilks	Reciprocity	CPA025223
Leslie Phillips Wright	Reciprocity	CPA025224

**The following applicant provided a written appeal, additional information, and a request for an extension until June 2006 to provide documentation for Board review. The Board had disapproved his application for licensure by reciprocity at its November 30, 2005 meeting:**

**Dong K. Noh:** After considering additional information, Mr. Nichols made a motion to reaffirm its previous decision to **disapprove** his application for licensure, to grant his request for an extension until May 31, 2006, to submit the documentation, as well as the completion of eight hours of specified continuing education and submission of additional information on compilation, and review engagements by April 26, 2006. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Written Requests – Renewals:**

**Convictions:** The Board reviewed documents relating to the renewal application of licensee (T.M.W.) who answered “yes” to the conviction/sanction question. Mr. Maddocks made a motion to **approve** the application for renewal. Mr. Hill seconded the motion. The motion carried unanimously.

**Disciplinary Actions:** The Board reviewed documents relating to the renewal application of licensee (M. P. J) who answered, “yes” to the question on whether any disciplinary action had been taken against them by any state board or any other regulatory board. Mr. Johnson made a motion to **approve** the application for renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board also reviewed disciplinary information from licensee (R.L.) and determined that no action was required at this time.

**The Board reviewed the following requests:**

**Harvey S. Cohen:** After reviewing a request for a refund of the \$50.00 late renewal fee, Mr. Maddocks made a motion to **disapprove** the request. Mr. Hill seconded the motion. The motion carried unanimously.

**Sylvia Griffin:** After reviewing a request for a refund of the \$50.00 late renewal fee, Mr. Maddocks made a motion to **disapprove** the request. Mr. Hill seconded the motion. The motion carried unanimously.

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 22, 2006

**Aisha J. Lakhany:** After reviewing a request for an extension until April 2007, to take the BEC section of the CPA Examination (credit expires April 2006), Mr. Maddocks made a motion to **disapprove** the request. Mr. Hill seconded the motion. The motion carried unanimously.

**Heide Dittrich-Harris:** After reviewing a request for an extension of CPA Examination credits, Mr. Maddocks made a motion to **disapprove** the request. Mr. Hill seconded the motion. The motion carried unanimously.

### **Continuing Professional Educational (CPE) Requirements:**

**Christopher Mayville:** After reviewing a request for the acceptance of CPE hours that were completed in January 2006 due to the licensee's military reactivation, Mr. Maddocks made a motion to accept the submitted hours as having been completed in a timely manner and to **approve** the application for renewal. Mr. Johnson seconded the motion. The motion carried unanimously.

**Marian E. Taber:** After reviewing a request for the acceptance of 25 CPE hours completed for renewal, Mr. Maddocks made a motion to **approve** the request. Mr. Johnson seconded the motion. The motion carried unanimously.

**Seth Twum:** After reviewing a request for the acceptance of CPE hours that were completed in January 2006, as having been completed in a timely manner for renewal, Mr. Maddocks made a motion to accept the hours and to **approve** the application for renewal. Mr. Johnson seconded the motion. The motion carried unanimously.

### **Extension of Continuing Professional Educational (CPE) Requirements:**

**Craig M. Armstrong:** After reviewing a request for an extension until February 28, 2006, to complete CPE requirements for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension. Mr. Nichols seconded the motion. The motion carried unanimously.

**Joseph M. Bost:** After reviewing a request for an extension until June 30, 2006, to complete CPE requirements for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension. Mr. Nichols seconded the motion. The motion carried unanimously.

**Wendy J. Chalker:** After reviewing a request for an extension until September 2006, to complete the required 16 hours of accounting and auditing CPE for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension until May 15, 2006 to complete the 16 hours required. Mr. Hill seconded the motion. The motion carried unanimously.

**Herbert E. Dubrow:** After reviewing a request for an extension until April 30, 2006, to complete the continuing education hours for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension and to advise the licensee to

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 22, 2006

reference the CPE requirements as provided in Board Rule 20-11-.02 for future renewals. Mr. Johnson seconded the motion and the motion carried unanimously.

**Sandhya M. Murphy:** After reviewing a request for an extension until April 1, 2006, to complete the CPE requirements for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **approve** the request for an extension and to advise the licensee to reference the CPE requirements as provided in Board Rule 20-11-.02 for future renewals. Mr. Johnson seconded the motion, and the motion carried unanimously.

**Robert A. Shuman:** After reviewing a request for an extension until June 30, 2006, to complete the CPE requirements for the renewal year ending December 31, 2005, Mr. Maddocks made a motion to **disapprove** the request for an extension and to provide licensee with information on reinstatement. Mr. Johnson seconded the motion. The motion carried unanimously.

### **Waiver of Continuing Professional Educational (CPE) Requirements and Renewal:**

**Joy N. Lanier:** The Board reviewed documentation from the licensee that the 20 hours minimum of CPE was not completed for 2004. Mr. Maddocks made a motion to accept the hours submitted by the licensee for 2005 as having been completed in a timely manner and to **approve** the application for renewal. Mr. Nichols seconded the motion. The motion carried unanimously.

**Dawn-Dew Thompson:** After reviewing a request for a waiver of 40 hours of CPE requirements and renewal of licensure, Mr. Maddocks made a motion to **disapprove** the request for a waiver and **grant** an extension until June 30, 2006 for completion of the 40 hours. Mr. Nichols seconded the motion. The motion carried unanimously.

### **Continuing Professional Educational (CPE) Audit:**

Mr. Johnson made a motion to **approve** the CPE Committee's recommendations of the Audit. Mr. Maddocks seconded the motion. The motion carried unanimously.

The following licensee was **disapproved** for the renewal year ending December 31, 2005, pending receipt of additional information from the licensee and the AICPA:

W.A.A.

### **Enforcement Committee:**

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

Mr. Maddocks made a motion to **approve** the following recommendations. Mr. Hill seconded the motion. The motion carried unanimously.

**ACCT060030** – close the case

**ACCT060041** – close the case

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: February 22, 2006**

**The Board heard reports from the following staff members:**

The Board Attorney provided a status report on referred cases and presented a signed Consent Order for consideration.

**Mark D. Midkiff:** Mr. Maddocks made a motion to **accept** a signed Consent Order. Mr. Johnson seconded the motion. The motion carried unanimously.

The Executive Director updated the Board on the following items:

- Firm Renewal Expiration - June 30, 2006
- National Society of Accountants (NSA) discontinuance of peer review program. (After discussion, the Board determined that state societies currently administering the AICPA Peer Review Program will be acceptable as Board approved peer review programs.)
- Board Travel: After receiving information regarding Board travel, Mr. Hill made a motion to select Mr. Skinner and Mr. Maddocks to attend the NASBA Regional meeting June 21-23, 2006. Mr. Johnson seconded the motion. The motion carried unanimously. Mr. Maddocks made a motion to select Mr. Skinner to attend the NASBA meeting in Charlotte, North Carolina on April 27-28, 2006. Mr. Nichols seconded the motion. The motion carried unanimously.

Mr. Nichols made a motion to select Mr. Maddocks and Mr. Johnson to attend the Georgia Society of CPAs Spring Council meeting to be held May 11-12, 2006 in Savannah, Georgia. Mr. Johnson seconded the motion. The motion carried unanimously.

**Correspondence, Requests, Inquiries and Information Items:**

**Felicia Hairr:** The Board reviewed correspondence regarding licensure status. The Board advised the licensee that the best course of action is to register her firm, refer to Board Law and Rules on registration, and to consult an attorney for legal advice.

**Rebekah Mueller:** The Board reviewed correspondence received relating to firm registration in Georgia. The Board authorized staff to notify her as follows: Out of state CPA firms may not require a license in Georgia as long as audit and attest work is not performed in the state and if the firm will not have physical presence in Georgia. A temporary permit will not be required of an Out-of-State CPA firm, if tax returns only are prepared; however, if the firm begins offering to perform other services involving the practice of public accountancy then a temporary license is required. (See Board Policy #11)

**Kathy A. Rogers:** The Board reviewed correspondence dated December 30, 2005, regarding House Bill 48 that provides for the State Ethics Commission to become the state filing office for Financial Disclosure Statements.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: February 22, 2006**

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

**NASBA:**

The Board reviewed correspondence regarding recommendations for the Nominating Committee. Mr. Maddocks made a motion to recommend Donnie Roland as Vice Chairman to the Board of Directors. Mr. Johnson seconded the motion. The motion carried unanimously. Mr. Skinner will contact Mr. Roland.

The Board reviewed other miscellaneous correspondence that did not require a vote or action.

**Committee Reports:**

The Board reviewed Statement of Policy No. 11 – Registration of firms and issuance of temporary permits to nonresidents. Mr. Maddocks made a motion to approve the Statement of Policy No. 11. Mr. Hill seconded the motion. The motion carried unanimously. (See Attachment #1.)

**Other Business:**

There was no further business and the meeting was adjourned at 12:47 p.m.

Wakendra C. Stenson  
Recorded by Board Secretary

Gwyn H. Ridley  
Reviewed by Executive Director

Michael W. Skinner  
Chairman

Mollie L. Fleeman  
Mollie L. Fleeman  
Division Director

These minutes were approved on \_\_\_\_\_ April 26, 2006

These minutes were signed on \_\_\_\_\_ April 26, 2006

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: February 22, 2006**

Attachment #1  
February 22, 2006  
Accountancy Board Minutes

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**STATEMENT OF POLICY NO. 11**

(For use in administering O.C.G.A. 43-3-21 and 43-3-24)  
Registration of firms and issuance of temporary permits to nonresidents

The Board receives inquiries from nonresident CPAs and CPA firms located in other states regarding the requirements to register with the Board or apply for a temporary permit to practice in Georgia where certain non attest services are provided to clients having nexus in Georgia or filing or reporting requirements in Georgia and where the services are provided solely outside the State of Georgia.

For purposes of this policy “a client or clients in Georgia”, is defined as any person, entity or enterprise having nexus in Georgia or having a filing or reporting requirement within the State of Georgia.

The requirements for registration with the Board and the requirements for issuance of temporary permits to practice shall not apply to nonresident CPAs and/or CPA firms providing services to clients in which **all of the following conditions are met:**

1. The CPA firm does not have nexus in Georgia and none of the CPA owners of the firm or providers of services to clients in Georgia are residents of the State of Georgia.
2. Neither the CPAs nor the firm hold themselves out as practicing public accountancy in Georgia as defined in rule 20-2-.11.
3. The service provided to clients in Georgia consists solely of the preparation of tax returns.
4. The services are provided outside the State of Georgia.



**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: February 22, 2006**

**Attachment**

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On February 22, 2006 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: February 22, 2006**

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 22<sup>nd</sup> day of February, 2006

Marie S. Urquhart  
Notary Public